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HOME SECRETARIAT.

NOTIFICATION.

Bangalore, dated 10th October 1967.

G.S.R. 455.—In exercise of the powers conferred by Section 71 of the Mysore Excise Act, 1965 (Mysore Act No. 21 of 1966) read with Section 61 of the said Act, the Government of Mysore hereby makes the following rules, the draft of the same having been previously published, as required by sub-section (1) of Section 71 of the said Act in Notification G.S.R. No. 410 in Part IV-2-C (i) of the *Mysore Gazette* (Extraordinary), dated 13th September 1967, namely :—

THE MYSORE EXCISE (APPEAL) RULES, 1967

1. Title, extent and commencement.—(1) These Rules may be called the Mysore Excise (Appeal) Rules, 1967.

(2) They shall extend to all the areas of the State of Mysore where the Mysore Excise Act, 1965 is in force.

(3) They shall come in to force at once

2. Form of appeal —(1) Every appeal under section 61 of the Mysore Excise Act, 1965 shall be made in the form of a petition addressed to the authority to whom the appeal lies, and shall be drawn up in concise and intelligible language; and shall bear the signature or mark of the appellant or his duly authorised agent and shall also bear a court-fee stamp of the requisite amount as fixed under the Mysore Court Fees and Suits Valuation Act, 1958.

(2) The petition of appeal shall contain the following particulars :—

(i) the name, father's name, occupation and place of residence or address of the appellant;

(ii) the name and address of the writer (or typist, if it is typed) of the appeal petition;

(iii) the date of order appealed against;

(iv) a brief and precise statement of the facts;

(v) the grounds of objection to the order appealed against.

(3) The petition shall be accompanied by the order appealed against in original or an authenticated copy thereof, unless the omission to produce such order or its copy, as the case may be, is explained at the time of the presentation of the petition of appeal to the satisfaction of the appellate authority.

3. Appeals how presented.—The petition of appeal shall either be presented to the appellate authority by the appellant or his agent or be forwarded to such authority by registered post.

4. Rejection of appeal.—(1) If the petition of appeal does not comply with the requirements of rules 2 and 3 it may summarily be rejected :

Provided that no appeal shall be rejected under this sub-rule unless the appellant is given such opportunity, as the appellate authority thinks fit, so as to enable him to comply with the requirements of the said rules.

(2) An appeal may also be rejected on other grounds which shall be reduced to writing by the appellate authority :

Provided that before an order rejecting an appeal under this sub-rule is passed, the appellant shall be given a reasonable opportunity of being heard.

5. Hearing of appeal.—(1) If the appellate authority does not reject the appeal under rule 4 it shall fix a date for hearing the appellant or his agent.

(2) The appellate authority may at any stage adjourn the hearing of an appeal to any other date.

(3) If on the date fixed for hearing or any other date to which the hearing may be adjourned, the appellant does not appear before the said authority either in person or through an agent, the said authority may dismiss the appeal or may decide it *ex parte* as it thinks fit.

6. Reasonable opportunity to be given.—Before an appellate authority passes any order in appeal, likely to affect any person adversely, it shall send to such person a notice and give him reasonable opportunity of being heard.

7. Copy of order to be supplied.—A copy of order passed in appeal shall be supplied free of cost to the appellant or the person affected thereby and another copy shall be sent to the Officer whose order forms the subject matter of appeal.

8. **Repeal and savings.**—All rules corresponding to these rules framed under the enactments repealed under section 72 of the Mysore Excise Act, 1965 are hereby repealed :

Provided that anything done or any action taken under the repealed rules shall be deemed to have been done or taken under the corresponding provisions of these rules and shall be continued and disposed of accordingly.

[*No. HD 47 EFL 67.*]

By Order and in the name of the Governor of Mysore.

M. G. KRISHNA,
Under Secretary to Government,
Home Department (Excise).

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